

ID: CCA_2009122909520137

Number: **201004033**

Office:

Release Date: 1/29/2010

UILC: 6231.02-00

From:

Sent: Tuesday, December 29, 2009 9:52:01 AM

To:

Cc:

Subject: RE: Deceased partner

If the husband filed a joint return making him jointly and severally liable, we only need an agreement from him rather than his deceased wife to close the case since there would be no partners left to collect against.